



Filing Status

interview
tips

Probe/Action: Ask the taxpayer:

step
1

Were you considered married in a legal union between a man and a woman as husband and wife on December 31 of the tax year? (Answer yes if state common law rules were met or if your spouse died during the year and you did not remarry by the end of the year.)

If YES, go to Step 2.
If NO, go to Step 4.

step
2

Do you and your spouse wish to file a joint return?

If YES, STOP. Your filing status is **married filing jointly**.
If NO, go to Step 3.

step
3

Do all the following apply?

- You file a separate return
- You paid more than half the cost of keeping up your home for the year
- Your spouse did not live in your home during the last 6 months of the tax year ^{1, 2}
- Your home was the main home of your child, stepchild, or foster child for more than half the year
- You claim an exemption for the child (unless the noncustodial parent claims the child under rules for divorced or separated parents or parents who live apart)

If YES, STOP. You are considered unmarried and your filing status is **head of household**.
If NO, STOP. Your filing status is **married filing separately**.

step
4

Did your spouse die in 2009 or 2010?

If YES, go to Step 5.
If NO, go to Step 6.

step
5

Do all the following apply?

- You were entitled to file a joint return with your spouse for the year your spouse died
- You did not remarry before the end of this tax year
- You have a child or stepchild for whom you can claim an exemption and who lived with you all year, except for temporary absences. Do not include a grandchild or foster child
- You paid more than half the cost of keeping up the home for the year

If YES, STOP. Your filing status is **qualifying widow(er) with dependent child**.
If NO, go to Step 6.

step
6

Do all the following apply?

- You paid more than half the cost of keeping up the home for the year
- A "qualifying person," as defined on page B-3, lived with you in your home for more than 1/2 the year.³

If YES, STOP. Your filing status is **head of household**.
If NO, STOP. Your filing status is **single**.

Footnotes

1 This requirement is met if you are a U.S. citizen or resident alien for the entire year and you live with your nonresident alien spouse who you do not choose to treat as a resident alien for tax purposes.

2 Your spouse is considered to live in your home even if he or she is temporarily absent due to illness, education, business, vacation or military service.

3 You cannot use head of household filing status based on any person who is your dependent only because he or she lived with you for the entire year (for example, a companion or a friend).